Exhibit B-1. Closure Cost Estimate Worksheet, Hazardous Waste Units, Safety-Kleen Systems, Inc. Service Center, Salt Lake City, UT (5/03)

Activity	Category	Hourly Rate or Unit Charge	Hours or Unit Estimate	Subtotal (Includes 10% Markup for Subcontractors)
1. PROJECT COORDINATION AND SCHEDULING				
Prime Contractor Costs				
- Obtain subcontractor quotes to implement closure activities	Project Manager	$92	6	$552
- Coordinate scope and schedule of project activities with owner/operator, decontamination contractor, regulatory agencies and analytical laboratory	Project Manager	$92	4	$368
- Review facility permit and closure plan	Project Engineer	$78	6	$468
	Field Supervisor	$60	12	$720
- Prepare project/site specific Health and Safety Plan	Health/Safety Specialist	$78	6	$468
- Participate in on-site coordination and orientation meeting with owner/operator and decontamination contractor	Project Manager	$92	2	$184
- Prepare project activity and project status reports	Project Manager	$92	4	$368
- Office Expenses		$100	1	$100
- Miscellaneous Expenses		$100	1	$100
Activity 1. Subtotal				$3,328
2. MOBILIZE TO SITE AND PREPARE FOR CLOSURE/CLOSURE OVERSIGHT				
Assumptions				
- Waste solvent tank is full (15,000 gallons)				
- Permitted capacity of CSA (4,500 gallons), Return and Fill Station (224 gallons), and Flammable Materials Shelter (3,300 gallons) is 8,024 gallons (146 55-gallon drums)				
- Waste solvent transported to Aragonite, UT. Unit cost is based on $130 per 55-gallon drum, and $0.05/pound of bulk waste parts washer solvent, and includes treatment and disposal.				
- Generator knowledge used for disposal/treatment of waste solvent and spent antifreeze (i.e. no sampling required). However, 2 waste characterization samples are conservatively included.				
- Waste haulers costs to transport drums to reclaimer based on RS Means. Documentation of unit costs provided in notes at the end of the cost estimate				
- Prime Contractor per diem includes rental car, room and meals				
- Subcontractor costs include labor and all expenses to complete each task				
- Onsite closure activities completed in 7 working days, Project Engineer on site for 4 days for inspection/closure activities				
Owner/Operator Costs				
- Closure project supervision and oversight	Remediation Manager	$4,000	LS	$4,000
Prime Contractor Costs				
- Project Management and Supervision	Project Manager	$92	2	$184
- Supervise waste loading activities	Field Supervisor	$60	10	$600
	Travel	$750	1	$750
	Per diem (all activities)	$150	7	$1,050
- Collect representative waste characterization sample of drummed wastes	Field Supervisor	$60	1	$60
	Supplies/Shipping	$150	1	$150
Subcontractor Costs				
- Subcontractor mobilization/demobilization and licensing	Lump Sum	$10,000	LS	$11,000
- Transfer tank contents to tankers	Foreman/labor/equipment	$2,900	LS	$3,190
- Transport waste solvent to a TSD for treatment/disposal				
Assumes 3 trucks to transport 15,000 gallons (5000 gallon/tanker)				
Bulk Transportation at $650/load	Bulk Transportation	$650	3	$1,950
Tanker Washout Fee at $200/load	Tanker Washout Fee	$200	3	$600
15000 gallons = 120,000 pounds				
Disposal at $0.05/pound	TSD(cost per lb)	$0.05	120000	$6,000
- Transfer drums in CSA to trucks	Foreman/labor/equipment	$365	LS	$402
- Transport drums to TSD for Treatment/Disposal				
Assumes 3 trucks to transport 146 drums (60/trailer)				
Drum Transportation at $400/load	Drum Transport	$400	3	$1,200
Aragonite State Fees $28/ton	State Fees	$28	102	$2,856
Estimated disposal/treatment cost (per drum) - $130/drum	Disposal of drums	$130.00	146	$18,980
Laboratory Subcontractor Costs				
- Waste characterization sample analysis				
Waste characterization analysis to consist of TCLP VOCs, SVOCs and Metals		$627	2	$1,254
Activity 2. Subtotal				$54,226
3. STORAGE TANK DECONTAMINATION AND REMOVAL (1 Tank)				
Assumptions:				
- Tank and appurtenant equipment are removed and scrapped				
- Rinsate sampling is not necessary because the tanks will be scrapped				
- Prime Contractor field supervisor travel is accounted for in above activity				
- Prime Contractor per diem includes rental car, room and meals				
- Assumes secondary containment removed				
- Assumes collection of 2 soil samples from beneath waste solvent containment area is necessary				
- Subcontractor costs include labor and all expenses to complete each task				
Prime Contractor Costs				
- Project Management and Supervision	Project Manager	$92	4	$368
- Supervise Storage Tank Decontamination and Removal Activities	Field Supervisor	$60	20	$1,200
- Inspect Secondary Containment	Project Engineer	$78	4	$312
	Travel	$750	1	$750
	Per diem	$150	4	$600
- Collect soil samples	Field Supervisor	$60	4	$240
	Sample supplies/shipping	$150	LS	$150
Subcontractor Costs				
- Disconnect electrical appurtenances	Labor/equipment	$450	LS	$495
- Decontaminate 1 waste AST, 80' piping and Containment Area	Foreman/labor/equipment	$2,100	LS	$2,310
Wash/triple rinse tank , piping and containment with high pressure spray				
Remove wash/rinse water, containerize in drums				
Cost for transportation and wash water disposal included in activity 8 below				
- Demolish 1 AST and piping, haul for remelt	Foreman/labor/equipment	$1,750	LS	$1,925
- Demolish Containment Area, load concrete for disposal/recycling	Foreman/labor/equipment	$6,500	LS	$7,150
	Disposal/Recycling (26 cubic yards)	$16	YD	$458
Laboratory Subcontractor Costs				
- Analyze 2 soil samples for VOCs, SVOCs, and Metals				
	VOCs @ $100/sample			
	SVOCs @ $210/sample			
	Metals @ $90/sample			
	EnCore Sample Container @ $24/sample x 2/sample			
	Total per sample cost	$448	2	$986
Activity 3. Subtotal				$16,943

Exhibit B-1. Closure Cost Estimate Worksheet, Hazardous Waste Units, Safety-Kleen Systems, Inc. Service Center, Salt Lake City, UT (5/03)

	Activity	Category	Hourly Rate or Unit Charge	Hours or Unit Estimate	Subtotal (Includes 10% Markup for Subcontractors)
4.	DECONTAMINATE ONE CONTAINER STORAGE AREA				
	Assumptions:				
	- CSA located inside warehouse and consists of a concrete slab floor with curbing and trench and is approximately 840 sq. ft.				
	- Decontamination shall consist of washing with a high-pressure detergent/water solution and triple rinsing with tap wate				
	- CSA to remain in-place following closure				
	- Prime Contractor project engineer and field supervisor travel accounted for in above activities				
	- Prime Contractor per diem includes rental car, room and meals				
	- Assumes up to 2 soil samples will be collected from beneath the CSA				
	- Field supervisor qualified to collect soil and rinsate samples				
	- Subcontractor costs include labor and all expenses to complete each task				
	Prime Contractor Costs				
	- Inspect the floor of CSA for cracks, gaps, or other potential lapses of integrity	Project Engineer	$78	2	$156
	- Fill cracks and gaps (if necessary) prior to implementing decontamination	Field Supervisor	$60	2	$120
	- Supervise and document decontamination of CSA	Field Supervisor	$60	6	$360
	- Collect sample of final rinsate from CSA, submit for laboratory analysis	Field Supervisor	$60	2	$120
	- Core through concrete at 2 locations beneath CSA	Field Supervisor	$60	2	$120
		Equipment	$100	day	$100
	- Collect 2 soil samples beneath CSA for analysis of VOCs, SVOCs and metals	Field Supervisor	$60	4	$240
		Sample supplies/shipping	$300	LS	$300
	Subcontractor Costs				
	Decontaminate 1 container storage area	Foreman/labor/equipment	$900	LS	$990
	Assumes decontamination with detergent/water solution, and scrubbing with brooms, mops, etc., and triple rinsing with high pressure spray. Wash/rinse water containerized and transferred to drums Cost for transportation and disposal of drums included in Activity 8 below.				
	Laboratory Subcontractor Costs				
	- Analyze 1 rinsate sample for VOCs and SVOCs				
		VOCs @ $100/sample SVOCs @ $200/sample			
		Total per sample cost	$300	1	$330
	- Analyze 2 soil samples for VOCs, SVOCs and Metals				
		VOCs @ $100/sample SVOCs @ $210/sample Metals @ $90/sample EnCore Sample Container @ $24/sample x 2/sample			
		Total per sample cost	$448	2	$986
		Activity 4. Subtotal			$3,822
5.	DECONTAMINATE THE RETURN/FILL STATION				
	Assumptions:				
	- Washing shall consist of a high-pressure detergent/water solution and triple rinsing with tap wate				
	- The R/F structure, including the dumpsters/drum washers will be saved for reuse				
	- Drum washers shall be removed from the R/F and staged within the warehouse				
	- Rinsate sample required for drum washers (2) and secondary containment (3 total) for VOCs and SVOCs				
	- Assumes up to 2 soil samples will be collected from beneath the return/fill containment area				
	- Prime Contractor project engineer and field supervisor travel and per diem accounted for in above activities				
	- Prime Contractor per diem includes rental car, room and meals				
	- Subcontractor costs include labor and all expenses to complete each task				
	Prime Contractor Costs				
	- Supervise and document removal of residual sludges (if necessary)	Field Supervisor	$60	4	$240
	- Supervise washing of R/F Station and associated components (i.e. piping, pumps, and appurtenanc	Field Supervisor	$60	8	$480
	- Inspect containment and document with field notes and photographs	Project Engineer	$78	2	$156
	- Collect rinsate samples for analysis of VOCs and SVOCs	Field Supervisor	$60	2	$120
		Sample supplies/shipping	$150	LS	$150
	Subcontractor Costs				
	- Remove residual sludge from drum washers, decontaminate drum washers, grating, containment and structure	Foreman/labor/equipment	$2,900	LS	$3,190
	Assumes decontamination with detergent/water solution, and scrubbing with brooms, mops, etc., and triple rinsing with high pressure spray. Wash/rinse water containerized and transferred to drums Cost for transportation and disposal of drums included in Activity 8 below.				
	Laboratory Subcontractor Costs				
	- Analyze 3 rinsate sample for VOCs and SVOCs				
		VOCs @ $100/sample SVOCs @ $200/sample			
		Total per sample cost	$300	3	$990
	- Analyze 2 soil samples for VOCs, SVOCs and Metals				
		VOCs @ $100/sample SVOCs @ $210/sample Metals @ $90/sample EnCore Sample Container @ $24/sample x 2/sample			
		Total per sample cost	$448	2	$986
		Activity 5. Subtotal			$6,312

Exhibit B-1. Closure Cost Estimate Worksheet, Hazardous Waste Units, Safety-Kleen Systems, Inc. Service Center, Salt Lake City, UT (5/03)

	Activity	Category	Hourly Rate or Unit Charge	Hours or Unit Estimate	Subtotal (Includes 10% Markup for Subcontractors)
6.	DECONTAMINATE FLAMMABLE MATERIALS STORAGE SHELTER				
	Assumptions:				
	- Flammable materials storage shelter consists of a metal structure with elevated grating and metal containment pans.				
	- Decontamination shall consist of washing with a high-pressure detergent/water solution and triple rinsing with tap wate				
	- Flammable materials storage shelter each to remain in-place following closure				
	- Prime Contractor project engineer and field supervisor travel accounted for in above activities				
	- Prime Contractor per diem includes rental car, room and meals				
	- Assumes up to 2 soil samples will be collected from beneath the flammable materials storage shelter				
	- Field supervisor qualified to collect soil and rinsate samples				
	- Subcontractor costs include labor and all expenses to complete each task				
	Prime Contractor Costs				
	- Inspect the floor of the Flam Shed for cracks, gaps, or other potential lapses of integrity	Project Engineer	$92	2	$184
	- Fill cracks and gaps (if necessary) prior to implementing decontamination	Field Supervisor	$60	2	$120
	- Supervise and document decontamination of Flam Shed	Field Supervisor	$60	6	$360
	- Collect sample of final rinsate from Flam Shed, submit for laboratory	Field Supervisor	$60	2	$120
	- Core through concrete at 2 locations beneath Flam Shed	Field Supervisor	$60	2	$120
		Equipment	$100	day	$100
	- Collect 2 soil samples for analysis of VOCs, SVOCs and metals	Field Supervisor	$60	4	$240
		Sample supplies/shipping	$300	LS	$300
	Subcontractor Costs				
	Decontaminate 1 Flammable Materials Storage Shelter	Foreman/labor/equipment	$2,100	LS	$2,310
	Assumes decontamination with detergent/water solution, and scrubbing with brooms, mops, etc., and triple rinsing with high pressure spray. Wash/rinse water containerized and transferred to drums Cost for transportation and disposal of drums included in Activity 8 below.				
	Laboratory Subcontractor Costs				
	- Analyze 1 rinsate sample for VOCs and SVOCs				
		VOCs @ $100/sample SVOCs @ $200/sample			
		Total per sample cost	$300	1	$330
	- Analyze 2 soil samples for VOCs, SVOCs and Metals				
		VOCs @ $100/sample SVOCs @ $210/sample Metals @ $90/sample EnCore Sample Container @ $24/sample x 2/sample			
		Total per sample cost	$448	2	$986
		Activity 6. Subtotal			$5,170
7.	DECONTAMINATE CLEANUP EQUIPMENT (If Necessary)				
	Assumptions:				
	- Decontamination of Cleanup Equipment is not anticipated to be necessary. Equipment used to remove waste units will only be used following decontamination of the unit (i.e. equipment will not come into contact with hazardous waste). Other cleanup equipment such as pressure washers will be cleaned during decontamination of each respective unit.				
	- If performed, washing of cleanup equipment shall consist of a high-pressure detergent/water solution and triple rinsing with tap water				
	Prime Contractor Costs				
	- Supervise washing of cleanup equipment	Field Supervisor	$60	4	$240
	Subcontractor Costs				
	- Construct decon area with 6ml plastic sheeting and 4" absorbent berm	Foreman/labor/equipment	$500	LS	$550
	- Decontaminate cleanup equipment				
	Assumes decontamination with detergent/water solution, and scrubbing with brooms, mops, etc., and triple rinsing with high pressure spray. Wash/rinse water containerized and transferred to drums Cost for transportation and disposal of drums included in Activity 8 below.				
		Activity 7. Subtotal			$790
8.	CONTAINERIZE, STAGE, TRANSPORT AND DISPOSE OF DECONTAMINATION WASTES				
	Assumptions:				
	- 1000 gallons wash water generated from decontamination of waste AST, piping and secondary containment (including residual sludge) = 18 drums				
	- 1000 gallons of wash water generated from decontamination of CSA = 18 drums				
	- 500 gallons of wash water generated from decontamination of return/fill station and drum washer = 9 drums				
	- 224 gallons sludge removed from drum washer (included in above drum count)				
	- 250 gallons of wash water generated from decontamination of both Flammable Materials Storage Shelter = 5 drums				
	- PPE, plastic sheeting, disposable cleanup equipment, consumables, etc. contained in 4 drums				
	- Waste characterization samples not necessary for wash/water disposal (wash water from solvent tank, R/F and containment disposed as hazardous waste solvent, CSA wash water also disposed as hazardous waste)				
	Prime Contractor Costs				
	- Ensure drums are properly labeled, coordinate pick up and disposal	Project Manager	$92	4	$368
	- Purchase 54 55-gallon drums	Drums @ $35 each	$35	54	$2,079
	Subcontractor Costs				
	- Transfer drums of decon waste to trucks	Foreman/labor/equipment (no charge, included in above costs)	$0	LS	$0
	- Transport drums to TSD for Treatment/Disposal				
	Assumes 1 truck to transport 54 drums (60/trailer)				
	Drum Transportation at $400/load	Drum Transport	$400	1	$400
	Estimated disposal/treatment cost (per drum) - $130/drum	Disposal of drums	$130.00	54	$7,020
		Activity 8. Subtotal			$9,867

Exhibit B-1. Closure Cost Estimate Worksheet, Hazardous Waste Units, Safety-Kleen Systems, Inc. Service Center, Salt Lake City, UT (5/03)

	Activity	Category	Hourly Rate or Unit Charge	Hours or Unit Estimate	Subtotal (Includes 10% Markup for Subcontractors)
9.	CLOSURE CERTIFICATION REPORT				
	Assumptions:				
	- CLOSURE CERTIFICATION REPORT certified by an Utah-registered PE and S-K				
	Prime Contractor Costs				
	- Compile field notes and photographs	Project Manager	$92	2	$184
		Project Engineer	$78	2	$156
	- Compile rinsate and soil sample data into summary tables	Project Manager	$92	4	$368
		Project Engineer	$78	8	$624
	- Draft Closure Certification Report	Project Manager	$92	8	$736
		Project Engineer	$78	16	$1,248
	- Prepare closure certification statement	Sr. Project Engineer	$115	2	$230
	- Office Expenses	Drafting/Clerical	$400	1	$400
	- Miscellaneous Expenses	Copying/Postage	$100	1	$100
		Activity 9. Subtotal			$4,046

	COST ESTIMATE ACTIVITIES SUMMARY	
1.	PROJECT COORDINATION AND SCHEDULING	$3,328
2.	MOBILIZE TO SITE AND PREPARE FOR CLOSURE/CLOSURE OVERSIGHT	$54,226
3.	STORAGE TANK DECONTAMINATION AND REMOVAL (1 Tank)	$16,943
4.	DECONTAMINATE ONE CONTAINER STORAGE AREA	$3,822
5.	DECONTAMINATE THE RETURN/FILL STATION	$6,312
6.	DECONTAMINATE FLAMMABLE MATERIALS STORAGE SHELTER	$5,170
7.	DECONTAMINATE CLEANUP EQUIPMENT (If Necessary)	$790
8.	CONTAINERIZE, STAGE, TRANSPORT AND DISPOSE OF DECONTAMINATION WASTES	$9,867
9.	CLOSURE CERTIFICATION REPORT	$4,046
	TOTAL CLOSURE COST ESTIMATE	$104,503

Notes:
- Prime Contractor Rates obtained from TriHydro Corporation 2003 Schedule of Charges
- Subcontractor prices provided by Evans Environmental Construction, Glenwood, Iowa
- 10% markup on prime contractor, construction, and analytical contractor costs. No markup on disposal costs at Aragonite.
- Laboratory Subcontractor Rate Obtained From Analytical Service, Inc. (Norcross, Georgia) Schedule of Charges
- Waste solvents and drummed waste treatment/disposal unit cost obtained from Clean Harbors Aragonite, Utah Facility at $130 per 55 gallon drum, and $0.05/pound for bulk solvent.